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DEPARTMENT OF THE TREASURY

Internal Revenue Service

**Proposed Collection; Comment Request for Notice 2023-24,
Credit for Production of Electricity from Advanced Nuclear Power
Facilities**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Notice 2023-24, Credit for Production of Electricity from Advanced Nuclear Power Facilities.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please reference the information collection's "OMB Control Number: 1545-2000" or Notice 2023-24, in the Subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the notice should be directed to Sara Covington (202)317-5744, at Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice 2023-24 Credit for Production of Electricity from Advanced Nuclear Power Facilities.

OMB Number: 1545-2000.

Abstract: This notice obsoletes notice 2013-68, which superseded notice 2006-40, and provides the time and manner for certain taxpayer to apply for an allocation of the national megawatt capacity limitation under §45J of the Internal Revenue Code. Additionally, this notice provides the election procedure for a qualified public entity to transfer the credit to an eligible project partner. The information collected for that procedure will be used to determine the portion of the §45J credits to which an eligible project partner is entitled. An eligible project partner will use the election statement to claim the §45J credits. The likely respondents are corporations and partnerships.

Current Actions: The title and burden estimates have changed from OMB previously approved submission.

Type of Review: Reinstatement with change of a previously approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 80.

Estimated Time Per Respondent: 5.07 hours.

Estimated Total Annual Burden Hours: 406.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the

collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 20, 2023,

Molly J Stasko,
IRS Tax Analyst.

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